

DEALER FINANCIAL STATEMENT

PAGE 1

Dealership Name: **INCREDIBLE AUTO SALES**
 Address: **1832 KING AVE WEST**
 City, State: **BILLINGS MT**



Month: **12** Dealer Code: **MT004** Reg. Dist. **DIS**
 Year: **06**

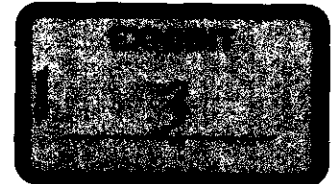
ASSETS		AMOUNT	LIABILITIES		AMOUNT
LINE NO.	DESCRIPTION	AMOUNT	LINE NO.	DESCRIPTION	AMOUNT
1	CASH AND CONTRACTS		1	ACCOUNTS PAYABLE	
2	Cash on Hand	600	2	Trade Creditors	39902
3	Cash in Bank / Temp. Cash Investment	316209	3	Vehicle Lien Payoff	278045
4	Contracts in Transit	2030	4	Customer Deposits / Prepaid Dist. Incentives	9017
5	TOTAL CASH AND CONTRACTS LINES 2-4 INCL.	316809	5	License and Title Fees	724702
6	RECEIVABLES		6	TOTAL ACCOUNTS PAYABLE LINES 2-5 INCL.	971862
7	CUSTOMER		7	ACCRUED LIABILITIES	
8	Service and Parts	2100	8	Interest	18658
9	Vehicle	193150	9	Insurance	
10	Customer Notes	2120	10	Payroll	3843
11	Lease, Rental and Service Contracts	180	11	Payroll Taxes / Sales Tax	38261
12	Miscellaneous Customer	143961	12	Taxes - Other Than Payroll, Sales & Income	
13	DISTRIBUTOR		13	Corporate / Income Tax	
14	Warranty Claims - Kia	2200	14	Bonuses - Owners and Employees	
15	Warranty Claims - Other	2209	15	Pension Fund / Profit Sharing	1042
16	Pre-Delivery Service - Kia	2210	16	Miscellaneous Accruals / Notes Payable Short Term	68505
17	Factory Holdback Receivable - Kia	2230	17	TOTAL ACCRUED LIABILITIES LINES 8-16 INCL.	122623
18	Factory Holdback Receivable - Other	2235	18	TOTAL ACCTS. PAYABLE & ACCRUED LIABILITIES LINES 6 AND 17	1094485
19	Vehicle Incentives	2240	19	NOTES PAYABLE	
20	Other Distributor Receivables	2250	20	New Vehicles and Demonstrators	840457
21	Less: Allowance For Doubtful Accounts	2260	21	Used Vehicles	1346031
22	NET CUST. / DIST. REC. LINES 8-21 INCL.	421710	22	Other Inventories	37589
23	Finance and Insurance Receivables - Current	16553	23	Lease Vehicles	
24	TOTAL RECEIVABLES LINES 22-23 INCL.	438263	24	Rental Vehicles	57121
25	INVENTORIES		25	TOTAL VEHICLES LIABILITIES LINES 20-24	2281198
26	* Demos - Kia	2300	26	TOTAL CURRENT LIABILITIES LINE 18 AND 25	3375663
27	* Demos - Other	2310	27	Reserve For Repossession and Service Contract Losses	251281
28	* New Vehicles - Kia	2320	28	LONG TERM DEBT	
29	* New Vehicles - Other	2330	29	Notes Pay. - Capital Loans	3500
30	TOTAL NEW VEH. INV. LINES 28-29 INCL.	509244	30	Mortgages Payable	3510
31	Used Vehicles - Kia	2400	31	Other Notes & Contracts	3520
32	Used Vehicles - Other	2405	32	Owners / Officers Notes	1066836
33	Program Vehicles - Kia	2406	33	TOTAL CURRENT PORTION LONG TERM DEBT (INCL.)	1066836
34	Parts and Accessories - Kia	2410	34	TOTAL LONG TERM DEBT LINES 29-32 INCL.	1066836
35	Parts and Accessories - Other	2419	35	TOTAL LIABILITIES LINES 26, 27, & 34 INCL.	4191238
36	Tires, Gas, Oil and Grease	2430	36	LIFO Reserve Inventory Adjustment	
37	Body Shop Materials / Sublet Repairs	2450	37	Used () P & A ()	
38	Work in Process - Labor	2470	38	NET WORTH	
39	Non-Automotive Merchandise	2480	39	CORPORATION <input type="checkbox"/> PROPRIETORSHIP OR PARTNERSHIP <input type="checkbox"/>	
40	TOTAL ALL INVENTORIES LINES 30-39	2351741	40	Capital Stock	781291
41	OTHER CURRENT ASSETS		41	Add'l. Paid in Capital	1263399
42	Marketable Securities	2500	42	Treasury Stock	
43	Prepaid Expenses	159120	43	Retained Earnings	2172300
44	TOTAL OTHER CURRENT ASSETS LINES 42-43 INCL.	159120	44	Dividends	
45	OTHER VEHICLE ASSETS		45	NET INVESTMENT LINES 40-44 INCL.	-127610
46	* Lease Vehicles	2600	46	CURRENT EARNINGS BEFORE TAXES	
47	* Rental Vehicles	2610	47	MO. KIA NEW UNITS OTHER USED UNITS USED PROFIT OR LOSS	
48	TOTAL OTHER VEHICLE ASSETS LINES 46-47 INCL.	38811	48	JAN. 9 46 15 4826	
49	TOTAL CURRENT ASSETS LINES 5, 24, 40, 44 & 48	3304844	49	FEB. 8 65 4 7895	
50	FIXED ASSETS - AUTO BUSINESS ONLY		50	MAR. 9 46 9 -39007	
51	DESC. ACCT. NO. COST ACCUMULATED DEPRECIATION		51	APR. 8 46 8 -22794	
52	LAND 2700		52	MAY 7 1 52 18 -30328	
53	BLDG. & IMP. 2710		53	JUNE 13 35 8 -51134	
54	SEMI-EQUIP. 2720	110782	54	JULY 12 50 16 1152	
55	P & A EQUIP. 2730	1209	55	AUG. 11 50 17 3806	
56	FURN. & SIGNS 2740	79803	56	SEP. 9 39 36 -236266	
57	FIXTURES 2750	19012	57	OCT. 5 1 4 3 -85911	
58	COMPANY VEHICLES 2760	317983	58	NOV. 1 7 2 -58974	
59	LEASEHOLD 2780	323039	59	DEC. 6 8 -46299	
60	TOTAL FIXED ASSETS LINES 52-59 INCL.	528789	60	TOT. 98 2 448 136 -553034	
61	OTHER ASSETS		61	Estimated Income Tax	
62	Deposits on Contracts	2800	62	Net Profit (Loss) After Taxes	3990
63	Life Insurance - Cash Value	2810	63	TOTAL NET WORTH LINES 45 AND 62	-680644
64	Notes & Accts Rec. - Officers / Owners Employee Advances	2820	64	TOTAL LIABILITIES & NET WORTH LINES 35, 36 AND 63	3510594
65	Due From Finance Companies - Deferred	2840	65		
66	Other Non-Franchised Assets	2850	66		
67	TOTAL OTHER ASSETS LINES 61-65 INCL.		67		
68	TOTAL ASSETS LINES 49, 59 & 66	3510594			

FINANCIAL SUMMARY

\$ 1048154 Net Working Capital Requirement
 \$ -70839 Actual Working Capital
 \$ 165808 Net Cash
 \$ 225845 Average Monthly Expense

(CURRENT ASSETS LESS
 CURRENT LIABILITIES & CURRENT
 PORTION LONG TERM DEBT.)

KIA US 2008 PAGE 1



PAGE 2

TOTAL INCOME AND EXPENSE

NAME OF ACCOUNT	ACCT. NO.	TOTAL DEALERSHIP				(1) NEW KIA DEPARTMENT				(2) NEW OTHER DEPARTMENT			
		MONTH	G.P. %	YEAR TO DATE	G.P. %	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE
1 TOTAL SALES		277819		10335509		145589	2249266					16438	
2 TOTAL GROSS PROFIT		690882487		18773831816		36572	320230					476	
3 DEPARTMENTAL SELLING EXPENSES													
4 Sales Compensation	7000	4009	580	2791141487		1859	26492					295	
5 Supervision Compensation	7010	89711	1298	2871801530		1100	34197						
6 Delivery Expenses	7020												
7 Fin., Ins. & S.C. Compensation	7030	1031	149	54202	289	206	6766						
8 Advertising - Departmental	7040	19575	2833	4654462479		3842	85085						
9 Interest - Floor Plan	7050			173266	923		69263					5771	
10 TOTAL SELLING EXPENSES LINES 4-9 INCL.		335864861		12592086707		7007	221803					6066	
11 DEPARTMENTAL OPERATING EXPENSES													
12 Policy Adjustments	7110			2903	15								
13 Claims Adjustments	7120												
14 Demos. & Company Vehicles - Dept'l.	7140	1324	192	71538	381	244	10753						
15 Inventory Maintenance	7150	1510	219	30345	162	450	7441						
16 Personnel Training	7160	470	68	11504	61	83	1081						
17 Outside Services - Departmental	7170												
18 Freight	7180	157	23	2356	13								
19 Supplies & Small Tools	7190	176	25	12114	65	7	666						
20 Laundry & Uniforms	7200			2189	12								
21 Depr.-Equip. & Vehicles-Dept'l.	7210												
22 Equip.-Maint., Repair & Rental-Dept'l.	7220	416	60	5777	31		101						
23 Miscellaneous Expenses	7230	117	17	1403	7								
24 Salaries & Wages	7250	1000	145	26201	140								
25 Clerical Salaries	7260	5199	753	73086	389	1040	13684						
26 Vacation & Time Off Pay	7270	2122	307	6849	36								
27 TOTAL OPERATING EXPENSES LINES 12-26 INCL.		124911808		2462650312		1824	33726						
28 TOTAL SELLING & OPER. EXPS. LINES 10 & 27		46077		1505473		8831	255529					6066	
29 TOTAL SELL. & OPER. EXPS. % OF GROSS PROFIT			6669		8019	2415%	7980%					A	%
30 DEPT'L. PROFIT (LOSS) LINE 2 LESS LINE 28		230113331		3718101981		27741	64701					-5590	
31 OVERHEAD EXPENSES													
32 Rent & Equivalent	7400	175462	540	2462391	322	2865	33264					1100	
33 Salaries & Wages - Admin. & General	7410	6262	906	68974	367	1252	13795						
34 Owners Salaries	7420	15000	2171	75000	399	3000	12200						
35 Payroll Taxes	7430	3182	461	129209	688	636	20404						
36 Employee Benefits	7440	3010	436	51176	273	604	7206						
37 Pension Fund / Profit Sharing	7450												
38 Advertising - General & Institutional	7460	1371	198	11358	60	274	1471						
39 Stationery & Office Supplies	7470	367	53	12560	67	66	1917						
40 Data Processing Services	7480	82171	189	75198	401	1658	12499						
41 Outside Services - General & Inst.	7490	499	72	164893	878	119	32696						
42 Company Vehicles - Administration	7500												
43 Contributions	7510			15285	81		2021						
44 Dues & Subscriptions	7520	434	63	4781	25	87	568						
45 Telephone	7530	1086	157	32746	174	217	4610						
46 Legal & Auditing	7540	2276	329	33239	177	455	4608						
47 Postage	7550	131	19	6842	36	43	685						
48 Travel & Entertainment	7560	362	52	7528	41	72	1178						
49 Heat, Light, Power & Water	7570	2893	419	36023	192	579	5466						
50 Furniture, Signs, Fixtures & Equipment - Maintenance, Repair & Rental	7580	774	112	32589	174	155	4779						
51 Furniture, Signs, Fixtures & Equipment - Depreciation	7590	2580	373	25795	137	403	4030						
52 Insurance - Other Than Real Estate & Impairment	7600	76921	113	64269	342	1538	12133					2250	
53 Taxes - Other Than Real Estate, Payroll & Income	7610			11570	62		2306						
54 Interest - Other Than Floor Plan & R.E. Mortgage	7620			99187	528								
55 TOTAL OVERHEAD EXPENSES LINES 32-54 INCL.		73682	B	12045626417		14023	177836					3350	
56 TOTAL EXPENSES LINES 28 & 55		119759	C	2710135	D	22854	433365					9416	
57 ADJUSTED DEPT. PROFIT (LOSS) LINE 2 LESS LINE 56						13718	-113135					-8940	
58 OPERATING PROFIT (LOSS) LINE 2 LESS LINE 56		-50671	E	-332752	F								
59 NET ADDITIONS OR DEDUCTIONS P.D. 2 LINE 76		4371	633	2797117490									
60 NET PROFIT (LOSS) BEFORE BONUS		-46300	G	-553041	H								
61 BONUSES-EMPLOYEES (IMACKET IF CREDIT)	7700												
62 BONUSES-OWNERS (IMACKET IF CREDIT)	7710												
63 NET PROFIT (LOSS) BEFORE TAXES		-46300	I	-553041	J								
64 ESTIMATED INCOME TAXES	7800	(1)	-0	(7)	-0								
65 NET PROFIT (LOSS) AFTER TAXES		-46299	K	-553034	L								
LINES 4, 5, 7, 24, 25, 26, 32, 35, 36 & 37													
TOTAL PERSONNEL EXPENSES													
MONTH 34786 YEAR TO DATE 975991													
%G.P. 50.35 %G.P. 51.99													
ADDITIONS TO INCOME													
DEDUCTIONS FROM INCOME													
66 ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE	ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE	ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE	ACCOUNT NAME	ACCT. NO.
69 Cash Discounts Earned	8000		728	Cash Discounts Allowed	8100			Cash Discounts Allowed	8100			Cash Discounts Allowed	8100
70 Interest Earned	8010			Adj. For Doubtful Accounts	8120			Adj. For Doubtful Accounts	8120			Adj. For Doubtful Accounts	8120
71 Bad Debts Recovered	8020			Other Deductions	8140	997	11013	Other Deductions	8140	997	11013	Other Deductions	8140
72 Other Income	8040	5611	295351	Lease Expenses	8150			Lease Expenses	8150			Lease Expenses	8150
73 Lease Income	8050			Rental Expenses	8160	243	5355	Rental Expenses	8160	243	5355	Rental Expenses	8160
74 Rental Income	8060												
75													
76 TOTAL ADDITIONS LINES 69-75 INCL.		5611	296079	TOTAL DEDUCTIONS LINES 66-75 INCL.		1240	16368	TOTAL DEDUCTIONS LINES 66-75 INCL.		1240	16368	TOTAL DEDUCTIONS LINES 66-75 INCL.	

06-06055-RBK
DEC 06

TOTAL INCOME AND EXPENSE

PAGE 3

NAME OF ACCOUNT	ACCT. NO.	(3) USED VEHICLE DEPARTMENT		(4) SERVICE DEPARTMENT		(5) BODY SHOP DEPARTMENT		(6) PARTS & ACCESS. DEPARTMENT									
		MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE								
1 TOTAL SALES		104950	7195844	10269	372057			17011	501904								
2 TOTAL GROSS PROFIT		21643	1205262	5362	198563			5511	152852								
3 DEPARTMENTAL SELLING EXPENSES																	
4 Sales Compensation	7000	1000	200088	525	35917			625	16222								
5 Supervision Compensation	7010	4400	170405	1071	50455			2400	32123								
6 Delivery Expenses	7020																
7 Fin., Ins. & S.C. Compensation	7030	825	47436														
8 Advertising - Departmental	7040	15733	359040		15538				5783								
9 Interest - Floor Plan	7050		98232														
10 TOTAL SELLING EXPENSES LINES 4-9 INCL.		21958	875201	1596	101910			3025	54228								
11 DEPARTMENTAL OPERATING EXPENSES																	
12 Policy Adjustments	7110				2842				61								
13 Claims Adjustments	7120																
14 Demos. & Company Vehicles - Dept'l.	7140	522	40632	389	15003			169	5150								
15 Inventory Maintenance	7150	1060	22904														
16 Personnel Training	7160		500	83	6149			304	3774								
17 Outside Services - Departmental	7170																
18 Freight	7180							157	2356								
19 Supplies & Small Tools	7190	12	2901	152	7973			5	574								
20 Laundry & Uniforms	7200				1751				438								
21 Depr.-Equip. & Vehicles-Dept'l.	7210																
22 Equip.-Maint., Repair & Rental-Dept'l.	7220		470	291	3637			125	1569								
23 Miscellaneous Expenses	7230							117	1403								
24 Salaries & Wages	7250		772	1000	25259				170								
25 Clerical Salaries	7260	1819	28613	1560	20526			780	10263								
26 Vacation & Time Off Pay	7270	879	879	140	4867			1103	1103								
27 TOTAL OPERATING EXPENSES LINES 12-26 INCL.		4292	97671	3615	88007			2760	26861								
28 TOTAL SELLING & OPER. EXPS. LINES 10 & 27		26250	972872	5211	189917			5785	81089								
29 TOTAL SELL. & OPER. EXPS. % OF GROSS PROFIT		121.29%	80.72%	97.18%	95.65%	%	%	10.97%	53.05%								
30 DEPT'L. PROFIT (LOSS) LINE 2 LESS LINE 28		-4607	232390	151	8646			-274	71763								
31 OVERHEAD EXPENSES																	
PRORATION OPTIONAL																	
32 Rent & Equivalent	7400	8014	135491	4298	49896			2369	26488								
33 Salaries & Wages - Admin. & General	7410	2192	24141	1879	20692			939	10346								
34 Owners Salaries	7420	5250	35350	4500	18300			2250	9150								
35 Payroll Taxes	7430	1114	62896	955	30606			477	15303								
36 Employee Benefits	7440	1073	27781	880	10784			453	5405								
37 Pension Fund / Profit Sharing	7450																
38 Advertising-General & Institutional	7460	480	4884	411	3915			206	1088								
39 Stationery & Office Supplies	7470	115	6611	99	2801			87	1231								
40 Data Processing Services	7480	2599	19265	2590	17537			1370	25897								
41 Outside Services - General & Inst.	7490	278	109913	68	15419			34	6865								
42 Company Vehicles - Administration	7500																
43 Contributions	7510		8717		3032				1516								
44 Dues & Subscriptions	7520	152	2876	130	788			65	549								
45 Telephone	7530	380	17828	326	6872			163	3436								
46 Legal & Auditing	7540	797	18263	683	6912			341	3456								
47 Postage	7550	57	5026	21	621			10	510								
48 Travel & Entertainment	7560	127	3800	109	1767			54	883								
49 Heat, Light, Power & Water	7570	1012	18258	868	8199			434	4100								
50 Furniture, Sign, Fixtures & Equipment - Maintenance, Repair & Rental	7580	271	15760	232	8105			116	3945								
51 Furniture, Sign, Fixtures & Equipment - Depreciation	7590	723	7227	1140	11395			314	3143								
52 Ins.-Other Than Bldg. & Improvements	7600	2692	33695	2308	10794			1154	5397								
53 Taxes-Other Than Real Estate, Payroll & Income	7610		4175		3459				1730								
54 Interest-Other Than Floor Plan & R.E. Mortgage	7620		99187														
55 TOTAL OVERHEAD EXPENSES LINES 32-54 INCL.		27326	661144	21497	231894			10836	130438								
56 TOTAL EXPENSES LINES 28 & 55		53576	1634016	26708	421811			16621	211527								
57 ADJUSTED DEPT. PROFIT (LOSS) LINE 30 LESS LINE 56		-31933	-428754	-21346	-223248			-11010	-58675								
ANALYSIS OF OPERATIONS																	
		CURRENT MONTH			SAME MONTH AS PRIOR YEAR			CURRENT YEAR TO DATE			PRIOR YEAR TO DATE						
		UNIT SALES	DOLLARS	% SALES	UNIT SALES	DOLLARS	% SALES	UNIT SALES	DOLLARS	% SALES	UNIT SALES	DOLLARS	% SALES				
58 TOTAL DOLLAR SALES			277819						10335509								
59 NEW KIA GROSS	6		36572	13.16				98	320230	3.10							
60 NEW OTHER GROSS								2	476	0							
61 USED VEHICLE GROSS	8		21643	7.79				584	1205262	11.66							
62 SERVICE GROSS			5362	1.93					198563	1.92							
63 BODY SHOP GROSS																	
64 PARTS & ACCESS GROSS			5511	1.98					152852	1.48							
65 TOTAL GROSS			690882	24.87					1877383	18.16							
66 TOTAL EXPENSES			1197594	43.11					2710135	26.22							
67 OPER. PROFIT (LOSS)			-50671	M					-832752	-8.06							
68 NET ADJUSTMENTS OR DEDUCTIONS			4371	1.57					279711	2.71							
69 TOTAL BONUSES																	
70 NET PROFIT (LOSS) BEFORE TAXES			-46300	N					-553041	-5.35							
71 USED VEHICLE TRADE-IN SUMMARY										PERSONNEL SUMMARY - USE WHOLE NUMBERS ONLY							
72 Trade-ins Received On:	UNITS MO	UNITS YTD						NEW	USED	COMB.	F & I	SERV.	TOTAL				
73 Kia Car Sales													2				
74 Kia Truck Sales											1	1	5				
75 Other Sales								1	1				2				
76 LEASE ANALYSIS																	
	MONTH	Y-T-D															
77 Retail Lease Units												1	1				
78 Retail Lease Gross													1				
79																	
TOTAL PERSONNEL										1	2	1	1	3	1	5	2

06-60855-RBK
21-06

PAGE 4 CURRENT MONTH				DEPARTMENTAL SALES GROSS PROFIT				YEAR TO DATE				
LINE	DATE	SALES	GROSS PROFIT	PER UNIT	NEW VEHICLES	SALES	GROSS PROFIT	PER UNIT	NEW VEHICLES	SALES	GROSS PROFIT	PER UNIT
1					New Vehicle - Kia Sportage - Retail	4010	8	184063	250153	127		
2					New Vehicle - Kia Rio - Retail	4030	12	179613	236901	1974		
3					New Vehicle - Kia Optima - Retail	4040	14	276568	289492	2068		
4	1	23500	28002800		New Vehicle - Kia Sedona - Retail	4050	19	489895	418122	201		
5					New Vehicle - Kia Spectra - Retail	4060	10	175184	210382	104		
6	2	55589	124026201		New Vehicle - Kia Sorento - Retail	4070	18	513617	579223	218		
7	3	62900	170675689		New Vehicle - Kia Amanti - Retail	4080	5	117267	208164	163		
8					New Vehicle Incentives - Kia	6099			49000	570		
9	6	141989	322695378		TOTAL KIA NEW VEHICLE RETAIL		86	1936207	2682423	119		
10					FINANCE & INSURANCE KIA NEW							
11		1200	802134		After Market Products - Kia	4250		19723	13420	156		
12	1	2400	18051805		Service Contracts New - Kia	4270	12	20408	8857	738		
13			3523		Finance Income New - Kia	6280	70		39094	558		
14					Insurance Income New - Kia	6290						
15			1827305		Adjustments F&I Service Cont. - Kia	6295			9983	116		
16		3600	4303717		TOTAL KIA NEW F & I			40131	51388	598		
17					New Vehicle - Kia - Fleet	4200	12	272928	600	50		
18					Cost of Sale LIFO Adjustment New - Kia	8297						
19	6	145589	365726095		TOTAL KIA NEW VEHICLE DEPARTMENT		98	2249266	3202303	268		
20					OTHER FRANCHISE NEW VEHICLE DEPT.							
21					New Vehicles - Other - Retail After Incentives	4220	2	16438	476	238		
22					New Vehicles - Other - Fleet After Incentives	4230						
23					Service Contract and F&I Inc. New - Other	4270						
24					Less: Repo Losses - New Vehicles	6299						
25					Cost of Sale LIFO Adjustment New - Other	6298						
26					TOTAL OTHER VEHICLE DEPARTMENT		2	16438	476	238		
27	6	145589	365726095		TOTAL NEW VEHICLE DEPT.		100	2265704	3207063	207		
28					USED VEHICLE DEPARTMENT							
29	8	98873	245503069		Used Retail Vehicles - After Recon.	4300	439	5892955	1130257	2575		
30					Program Vehicles-Kia	4315	9	132512	178671	1985		
31					Used Vehicles - Wholesale	4320	136	832062	-122167	-898		
32			668		Adjustment - Used Vehicle Inventory	6330			69388	119		
33	5	6077	2622524		Service Contracts - Used	4370	317	338315	153009	483		
34			1681		Finance Income - Used	6380	393		162290	413		
35					Insurance Income - Used	6390						
36			7144893		Adjustments F&I Service Cont. Used & Program	6395			66606	114		
37					Less: Repo Losses-Total Used	6399						
38					Cost of Sale LIFO Adjustment - Used	6397						
39	8	104950	216432705		TOTAL USED VEHICLE DEPARTMENT		584	7195844	1205262	2064		
40	14	250539	582154158		TOTAL VEHICLE DEPARTMENT		684	9461548	1525968	2231		
41					SERVICE DEPARTMENT							
42	28	5075	369672.8		Customer Mechanical Labor - Kia	4400	542	92164	64185	69.6		
43	8	424	30571.9		Warranty Claims Mechanical Labor - Kia	4420	444	34373	23006	66.9		
44	20	923	18720.3		Internal Mechanical Labor - Kia	4430	538	30268	57841	9.1		
45	56	6422	418865.2		TOTAL SERVICE LABOR-KIA		1524	156805	92975	59.3		
46	14	1691	123372.9		Customer Mechanical Labor - Other	4408	406	54811	38153	69.6		
47					Warranty Claims Mechanical Labor - Other	4428						
48	47	1859	-125-6.7		Internal Mechanical Labor - Other	4438	1169	131706	63002	47.8		
49	61	3550	110831.2		TOTAL SERVICE LABOR-OTHER		1575	186517	101155	54.2		
50					Pre-Delivery Service Labor	4440	51	3858	28597	4.1		
51					Labor - Unapplied Time - Mechanical	6450			2440	0.7		
52		9972	529653.1		TOTAL SERVICE LABOR			347180	194549	56.0		
53		297	6622.2		Sublet Repairs - Mechanical	4460		24877	40141	16.1		
54	117	10269	536252.2		TOTAL SERVICE DEPARTMENT		3150	372057	198563	53.4		
55					PAINT & BODY SHOP DEPARTMENT							
56					Customer Body Shop Labor	4500						
57					Warranty Claims Body Shop Labor	4520						
58					Internal Body Shop Labor	4530						
59					Unapplied Time - Body Shop	6550						
60					Sublet Repairs / Body Shop Materials	4550						
61					TOTAL PAINT & BODY SHOP							
62					PARTS & ACCESSORIES							
63	27	2750	113741.3		P&A R.O. Cust. Mechanical - Kia	4700	517	75281	28970	38.5		
64	8	1582	45228.6		P&A Warranty Claims - Kia	4720	413	115662	32599	28.2		
65	19	969	41442.7		P&A Internal R.O. - Kia	4730	546	27082	88763	2.8		
66					P&A R.O. Cust. Body Shop - Kia	4710						
67	37	3038	101533.4		P&A Counter Retail - Kia	4740	466	46247	15369	33.2		
68	30	6113	171028.0		P&A Wholesale - Kia	4750	380	95660	23833	24.9		
69	121	14452	472832.7		TOTAL KIA PARTS & ACCESSORIES		2322	359932	109647	30.5		
70	14	903	33637.2		P&A R.O. Cust. Mech. - Other	4709	373	35192	11299	32.1		
71					P&A Warranty Claims - Other	4729						
72	43	918	36639.9		P&A R.O. Cust. Body Shop / Internal - Other	4719	1100	85565	29181	34.1		
73	12	85	6374.1		P&A Counter Retail - Other	4749	170	4978	15583	1.3		
74					P&A Wholesale - Other	4759	9	-143	-233	0		
75	69	1906	76540.1		TOTAL OTHER P & A DEPARTMENT		1652	125592	41805	33.3		
76					P&A Inv Adj/Purch Disc Earned	6740						
77		653	182.8		Tires, Gas, Oil & Grease / Non-Auto Merchandise	6750		16380	1400	8.5		
78					Cost of Sale LIFO Adjustment - P & A	6797						
79		17011	551132.4		TOTAL PARTS & ACCESS. DEPT. (Net of Disc. & Adj.)			501904	152852	30.5		
80		27280	1087339.9		TOTAL SVC. & P & A DEPT. (Net of Disc. & Adj.)			873961	351415	40.2		
81		277819	16908824.9		TOTAL ALL DEPARTMENTS (Net of Disc. & Adj.)			10835509	1877383	18.2		

06-06855-RBK
DEC 06